



Trustees' Financial Summary

FY2015-16

Submit ID: 0113-11235285

**** Recalculated ****

07 Cascade County

0113 Belt H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Nona Coughlan **Phone #:** (406) 277-3351

(Signature)

(Date)

Chair, Board of Trustees: Chad Stroop

(Signature)

(Date)

County Superintendant Patricia Boyle

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
192	Miscellaneous State Grant	STATE	Region II CSPD MBI	State
210	SB 348	STATE	School Safety	
356	Medicaid	STATE		State
361	Services for Significant Needs Students	STATE	07-0112-76-16	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
474	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL	47417	84.126A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	88,183.34	79,013.17	135,773.32	
02	Taxes Receivable - Real and Personal (120-149)	14,881.82	6,326.42	1,743.26	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	103,065.16	85,339.59	137,516.58	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	14,881.82	6,326.42	1,743.26	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	88,183.34	79,013.17	135,773.32	
52	TOTAL FUND BALANCE/EQUITY	88,183.34	79,013.17	135,773.32	
53	TOTAL LIABILITIES AND FUND BALANCE	103,065.16	85,339.59	137,516.58	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,001.45	330,894.30	45,774.54	16,131.39
02	Taxes Receivable - Real and Personal (120-149)	343.63			379.86
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,345.08	330,894.30	45,774.54	16,511.25
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	343.63			379.86
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	9,001.45	330,894.30	45,774.54	16,131.39
52	TOTAL FUND BALANCE/EQUITY	9,001.45	330,894.30	45,774.54	16,131.39
53	TOTAL LIABILITIES AND FUND BALANCE	9,345.08	330,894.30	45,774.54	16,511.25

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,399.01		183.62	115.05
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	6,399.01		183.62	115.05
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	6,399.01		183.62	115.05
52	TOTAL FUND BALANCE/EQUITY	6,399.01		183.62	115.05
53	TOTAL LIABILITIES AND FUND BALANCE	6,399.01		183.62	115.05

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2.00			28,612.78
02	Taxes Receivable - Real and Personal (120-149)	8.69			931.73
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10.69			29,544.51
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	8.69			931.73
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2.00			28,612.78
52	TOTAL FUND BALANCE/EQUITY	2.00			28,612.78
53	TOTAL LIABILITIES AND FUND BALANCE	10.69			29,544.51

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
		(60)	(61)	(70)	(71)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9.27	18,016.19		
02	Taxes Receivable - Real and Personal (120-149)		537.04		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	9.27	18,553.23		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		537.04		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	9.27	18,016.19		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	9.27	18,016.19		
53	TOTAL LIABILITIES AND FUND BALANCE	9.27	18,553.23		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		317,842.45	82,043.51	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		317,842.45	82,043.51	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		317,842.45	82,043.51	
52	TOTAL FUND BALANCE/EQUITY		317,842.45	82,043.51	
53	TOTAL LIABILITIES AND FUND BALANCE		317,842.45	82,043.51	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,665.30	54,303.78		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	18,665.30	54,303.78		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	18,665.30	54,303.78		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	18,665.30	54,303.78		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	18,665.30	54,303.78		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	316,405.73	323,949.85
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	102.03
1130	Tax Title and Property Sales	137.94	0.00
1190	Penalties and Interest on Taxes	745.26	1,026.52
1510	Interest Earnings	90.33	362.97
3110	Direct State Aid	415,735.03	417,780.50
3111	Quality Educator	29,735.55	29,013.16
3112	At Risk Student	2,552.14	2,296.20
3113	Indian Education For All	1,958.40	1,941.84
3114	American Indian Achievement Gap	400.00	205.00
3115	State Spec Ed Allowable Cost Pymt to Districts	20,975.32	16,327.74
3116	Data For Achievement	1,440.00	1,860.00
3118	Natural Resource Development	2,962.60	4,690.25
3120	State Guaranteed Tax Base Aid	168,317.02	159,219.06
3444	State School Block Grant	48,453.25	48,453.25
3445	State Combined Fund School Block Grant	5,345.65	5,345.65
3446	SB96 Block Grant Reimbursement	2,695.21	0.00
3447	SB96 Combined Block Grant Reimbursement	1,101.12	0.00
6100	Material Prior Period Revenue Adjustments	2,887.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,021,937.72	1,012,574.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	374,844.63	354,725.31
			2XX	Personal Services - Employee Benefits	54,339.49	78,303.20
			3XX	Purchased Professional and Technical Services	0.00	791.00
			5XX	Other Purchased Services	2,719.20	10,705.65
			6XX	Supplies and Materials	22,863.80	23,722.44
		222X	Educational Media Services			
			4XX	Purchased Property Services	503.34	0.00
			6XX	Supplies and Materials	2,065.45	4,431.61
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	24,155.46	25,256.55
			2XX	Personal Services - Employee Benefits	89.42	112.76
			3XX	Purchased Professional and Technical Services	27,300.00	24,029.00
			4XX	Purchased Property Services	6,655.99	5,826.83

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	1,594.37	2,877.14
			6XX Supplies and Materials	10,843.50	10,528.95
			810 Dues and Fees	23,809.00	21,245.02
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	46,166.02	38,039.93
			2XX Personal Services - Employee Benefits	181.75	242.53
			5XX Other Purchased Services	1,151.65	1,061.93
			6XX Supplies and Materials	9,665.03	8,000.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	16,254.79	14,071.20
			2XX Personal Services - Employee Benefits	787.19	676.47
			5XX Other Purchased Services	6,250.79	7,567.48
			6XX Supplies and Materials	924.75	1,766.84
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	51,475.03	53,536.90
			2XX Personal Services - Employee Benefits	2,716.33	2,703.99
			4XX Purchased Property Services	88,792.57	80,873.87
			5XX Other Purchased Services	10,673.78	13,900.25
			6XX Supplies and Materials	14,644.15	15,822.59
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	30,992.38	29,121.42
			2XX Personal Services - Employee Benefits	8,399.22	7,713.32
			6XX Supplies and Materials	763.12	1,279.01
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,607.76	3,775.01
	316 Data For Achievement				
		25XX Support Services - Business			
			1XX Personal Services - Salaries	1,440.00	1,860.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	84,317.93	87,405.06
			2XX Personal Services - Employee Benefits	1,076.80	1,175.65
			5XX Other Purchased Services	10,016.04	9,704.94
			6XX Supplies and Materials	65,653.14	68,304.77
			810 Dues and Fees	8,263.75	7,729.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,013,997.62	1,018,887.62



Trustees' Financial Summary

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07 Cascade County

0113 Belt H S

Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					94,496.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,012,574.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,018,887.62	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					88,183.34	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	127,908.97	154,502.31
	1190 Penalties and Interest on Taxes	307.86	477.98
	1510 Interest Earnings	50.31	107.39
	2220 County On-Schedule Trans Reimb	20,796.75	11,443.17
	3210 State On-Schedule Trans Reimb	20,796.76	11,443.17
	3444 State School Block Grant	5,896.12	5,896.12
	3446 SB96 Block Grant Reimbursement	793.72	0.00
	6100 Material Prior Period Revenue Adjustments	1,211.90	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>177,762.39</u>	<u>183,870.14</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	16,103.53	13,877.27
			2XX Personal Services - Employee Benefits	59.62	59.42
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	15,192.78	13,092.42
			2XX Personal Services - Employee Benefits	56.25	56.05
		25XX Support Services - Business			
			1XX Personal Services - Salaries	10,123.45	9,220.80
			2XX Personal Services - Employee Benefits	36.75	39.44
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	29,586.73	35,667.09
			2XX Personal Services - Employee Benefits	1,393.30	1,966.72
			4XX Purchased Property Services	21,035.53	17,144.87
			5XX Other Purchased Services	3,112.72	1,438.56
			6XX Supplies and Materials	17,297.15	14,345.64
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	60,000.00	80,000.00
210 SB 348					
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	7,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>180,997.81</u>	<u>186,908.28</u>



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					82,051.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					183,870.14	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					186,908.28	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					79,013.17	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11	
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Levy		38,168.04	41,626.93
	1190 Penalties and Interest on Taxes		113.42	129.72
	1510 Interest Earnings		48.18	191.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			38,329.64	41,948.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
	27XX Student Transportation Services					
		7XX Property and Equipment Acquisition			43,250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					43,250.00	0.00

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						93,824.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						41,948.56	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						135,773.32	(5)



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0113 Belt H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 13
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Levy		5.33	9,334.10
	1190 Penalties and Interest on Taxes		0.09	14.09
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>5.42</u>	<u>9,348.19</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	360.00
213					
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	<u>1,500.00</u>	<u>0.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,500.00</u>	<u>360.00</u>

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					13.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,348.19 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					360.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,001.45 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	57.16	456.89
	2240 County Retirement Distribution	275,000.00	252,884.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>275,057.16</u>	<u>253,341.51</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	74,808.54	70,946.60
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	6,630.05	6,001.75
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	8,845.93	7,253.59
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	4,115.98	3,656.05
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	8,436.96	8,179.69
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	4,377.93	4,229.09
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	7,131.19	4,746.21
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	13,275.82	13,446.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>127,622.40</u>	<u>118,459.24</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					196,012.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					253,341.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					118,459.24	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					330,894.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
192	Miscellaneous State Grant	
	3610 Services for Significant Needs Students	3,375.00
	4700 Federal Miscellaneous Grants from other State Agencies	1,324.00
356	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	77,405.73
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,256.51
451	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,894.00
474	Pre-Employment Trans Svs(Voc. Rehab)	
	4740 Pre-Employment Transition Services (DPHHS)	7,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		111,755.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
192	Miscellaneous State Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		900.00
			192 Subtotal		900.00
356	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		73,835.37
			356 Subtotal		73,835.37
361	Services for Significant Needs Students				
	361 Services for Significant Needs Students				
	1XXX Instruction				
			6XX Supplies and Materials		342.60
			361 Subtotal		342.60
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		17,256.51
			412 Subtotal		17,256.51



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
451	Vo Ed Carl Perkins Basic Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			3,283.00
		451 Subtotal			3,283.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					95,617.48

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					29,636.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					111,755.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					95,617.48 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					45,774.54 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
192 Miscellaneous State Grant	4,699.00	900.00	3,799.00
356 Medicaid	77,405.73	73,835.37	3,570.36
361 Services for Significant Needs Students	0.00	342.60	-342.60
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	17,256.51	17,256.51	0.00
451 Vo Ed Carl Perkins Basic Grant	4,894.00	3,283.00	1,611.00
474 Pre-Employment Trans Svs(Voc. Rehab)	7,500.00	0.00	7,500.00
Total	111,755.24	95,617.48	16,137.76



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	5,612.43	9,573.85
	1190 Penalties and Interest on Taxes	11.87	22.72
	1510 Interest Earnings	8.93	19.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,633.23	9,616.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			6XX	Supplies and Materials	5,690.00	0.00
217						
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911	School Safety Transfer to Building Reserve Fund	10,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,690.00	0.00	

Schedule Of Changes Worksheet					Fund Code 17
Beginning Fund Balance					6,515.24 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,616.15 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,131.39 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1982 Summer Session - Driver's Education Fees	8,466.57	4,500.00
	3260 State Driver's Education Reimbursement	0.00	4,316.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,466.57	8,816.38

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
			1XX Personal Services - Salaries	13,450.00	731.77	
			2XX Personal Services - Employee Benefits	32.99	0.00	
			6XX Supplies and Materials	2,174.69	513.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,657.68	1,244.77	

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						-1,172.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,816.38 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,244.77 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,399.01 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1910 Rentals	600.00	200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>600.00</u>	<u>200.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	890	Other Community Services			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	38.60	19.30
			6XX Supplies and Materials	766.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>804.60</u>	<u>19.30</u>

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	2.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	200.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19.30	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	183.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.82	0.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2.82</u>	<u>0.19</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
221	998 School Safety Transfers to Building Reserve Fund				
	61XX Operating Transfers to Other Funds				
		911 School Safety Transfer to Building Reserve Fund		4,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,000.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	114.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	115.05	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	0.06	0.00	
	1190 Penalties and Interest on Taxes	0.03	0.00	
	1510 Interest Earnings	0.14	2.00	
	3281 State Technology Aid	944.18	908.60	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>944.41</u>	<u>910.60</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	520.00	0.00
			6XX Supplies and Materials	100.00	1,235.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>620.00</u>	<u>1,235.08</u>

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					326.48 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					910.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,235.08 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 50
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	147,826.65	6,010.92	
	1190 Penalties and Interest on Taxes	324.72	249.63	
	1510 Interest Earnings	53.06	46.01	
	3120 State Guaranteed Tax Base Aid	8,562.11	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		156,766.54	6,306.56	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 50
PRC	Program	Function	Object	2015 Value 2016 Value
	1XX Regular Education Programs - Elementary/Secondary			
	51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	78,093.75 76,556.25
			850 Interest on Debt	3,093.75 0.00
			860 Agent Fees/Issuance Costs	350.00 175.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				81,537.50 76,731.25

Schedule Of Changes Worksheet				Fund Code 50
Beginning Fund Balance				99,037.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6,306.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				76,731.25 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				28,612.78 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0113-11235285

**** Recalculated ****

07 Cascade County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	14,952.47	14,657.79
	1190 Penalties and Interest on Taxes	41.15	41.16
210 SB 348	5301 School Safety and Security Transfer	7,000.00	0.00
213	5301 School Safety and Security Transfer	1,500.00	0.00
217	5301 School Safety and Security Transfer	10,000.00	0.00
221	5301 School Safety and Security Transfer	4,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>37,493.62</u>	<u>14,698.95</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	12,131.00
210 SB 348	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	6,225.00
910	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	16,861.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>16,861.00</u>	<u>18,356.00</u>



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	21,673.24	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,698.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,356.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,016.19	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	5700 Resources Transferred from Other School Districts or Cooperatives	116,350.00	343,831.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		116,350.00	343,831.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		70,161.74	54,444.20
		2XX Personal Services - Employee Benefits		0.00	13,261.75
		6XX Supplies and Materials		0.00	9,879.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				70,161.74	77,585.28

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	51,595.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	343,831.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	77,585.28	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	317,842.45	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	170,457.73	166,574.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>170,457.73</u>	<u>166,574.24</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	168,301.44	155,509.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>168,301.44</u>	<u>155,509.91</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	70,979.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	166,574.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	155,509.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	82,043.51	(5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	30,992.00	29,121.42
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	2,942.00	3,283.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	393,156.00	338,983.33
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	13,486.00	8,687.43
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	800.00	771.23
XX	XXX 26XX 41X	Energy Utility Services	47,253.00	34,747.94
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	360.00



Trustees' Financial Summary

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07 Cascade County

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	12,700.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	12,700.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,233.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	18,289.15
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	41,888.76
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0113-11235285

**** Recalculated ****

07 Cascade County

0113 Belt H S

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	29,121.42	0.00	0.00	0.00	0.00
280	1XXX	2XX	7,713.32	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,279.01	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,775.01	0.00	0.00	0.00	0.00
Totals			41,888.76	0.00	0.00	0.00	0.00

41,888.76

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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07 Cascade County

**** Recalculated ****

0113 Belt H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	3,513.00	0.00	0.00	0.00	3,513.00
Land Improvements	23,988.00	0.00	0.00	0.00	23,988.00
Buildings	3,587,539.00	0.00	0.00	0.00	3,587,539.00
Machinery and Equipment	563,298.00	0.00	0.00	0.00	563,298.00
Totals at Historical Cost	4,178,338.00	0.00	0.00	0.00	4,178,338.00
Depreciation					
Building Accum	1,498,155.00	0.00	0.00	0.00	1,498,155.00
Total Accumulated Depreciation	1,498,155.00	0.00	0.00	0.00	1,498,155.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,680,183.00	0.00	0.00	0.00	2,680,183.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

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**** Recalculated ****

07 Cascade County

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	47,719.84	0.00	0.00	0.00	47,719.84	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	47,719.84	0.00	0.00	0.00	47,719.84	0.00	0.00
Bond(s)							
10/27/2005	75,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	75,000.00	0.00	75,000.00	0.00	0.00	0.00	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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**** Recalculated ****

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	107,287.23	12,758.11	0.00	120,045.34
Net Pension - TRS	679,441.73	7,719.68	0.00	687,161.41